
Washington State Historical Society

Agency: 390

Audit Report: 2003 Statewide Accountability Report

Finding Number: 03-37

Finding: The Washington State Historical Society has not completed an inventory of historical artifacts.

Resolution/Status: As the State Auditor noted in this finding, the Historical Society has made considerable progress to address this finding. Inventory of the Historical Society's historical artifacts continues at a brisk pace of about 1,000 per month. If work continues at this current pace, the nearly ten-year effort to inventory approximately 65,790 artifacts will be completed by June 2005. As of December 2004, only about 7,000 items remain to be inventoried.

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Agency: 390

Audit Report: 2003 Statewide Accountability Report

Finding Number: 03-46

Finding: The Washington State Historical Society has not established adequate internal controls over its local bank account and investments.

Resolution/Status: In February 2004, the Historical Society formed an internal control review committee to conduct periodic reviews of the internal control issues raised in the audit. As segregation of duties related to the activity in the local checking account is impractical given the limited size of the Historical Society's fiscal staff, beginning in April 2005, the internal control review committee will perform periodic reviews of the monthly bank reconciliation. This will follow the February 2005 implementation of a new Access-based internal system. Since July 2004, the Historical Society has segregated duties so that all investment transactions are initiated by the Fiscal Officer, approved by the Director, and verified against the original bank statement by the Administrative Officer.

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Audit Report: 2003 Statewide Accountability Report

Finding Number: 03-47

Finding: The Washington State Historical Society has not established adequate internal controls over cash receipts.

Resolution/Status: The Historical Society relied on volunteers to collect tickets in addition to their regular duties of staffing the information desk. These duties proved incompatible because the volunteer workforce viewed their role as educator and provider of visitor information and not a ticket enforcement regulatory one. To address the above operating difficulty and the concomitant reductions in fiscal staff due to state budget constraints, in November 2003, the Historical Society implemented an automated ticketing system that accounts for paying and nonpaying admissions. In July 2003, oversight of the ticketing function was moved from visitor services/public relations to the fiscal office for better management accountability and systems support.

In January 2004, mail procedures were implemented at the Museum to meet audit requirements. As segregation of duties is impractical within the existing framework of the Historical Society, the internal control review committee will complete a review of Fiscal Year 2005 results by July 2005.

Relative to the State Capital Museum, the Historical Society implemented procedural changes in July 2004 to address the facility rental accountability deficiencies, secure the mail delivery, and log cash receipts by mail. At that time, two people began collecting the donation box. As segregation of duties is impractical given the size of the staff, in July 2004 the internal control review committee began performing periodic internal reviews of a number of functions.

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